Fiscal Note
H.B. 31
2026 General Session
Local Education Agency Financial Reporting
by Thompson, Jason E.

General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	$(120,000)	$(30,000)	$(150,000)

State Government

UCA 36-12-13(2)(c)

Revenues	*FY 2026*	*FY 2027*	*FY 2028*
Total Revenues	$0	$0	$0

Enactment of this legislation likely will not materially impact state revenue.

Expenditures	*FY 2026*	*FY 2027*	*FY 2028*
General Fund	$0	$120,000	$120,000
General Fund, One-time	$30,000	$0	$0
Total Expenditures	$30,000	$120,000	$120,000

Enactment of this legislation could result in increased personnel costs for the Office of the State Auditor for staff to establish common naming conventions, make modifications to the Transparent Utah website, and enforce compliance.

	FY 2026	*FY 2027*	*FY 2028*
Net All Funds	$(30,000)	$(120,000)	$(120,000)

Local Government

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

Individuals & Businesses

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

Regulatory Impact

UCA 36-12-13(2)(d)

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

Performance Evaluation

JR1-4-601

This bill does not create a new program or significantly expand an existing program.

2026/01/14 12:23, Lead Analyst: Alejandra Rodriguez, Attorney: Keetch, T.

Notes on Notes

Fiscal explanations estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal explanation is not an appropriation. The Legislature decides appropriations separately.